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DEPARTMENT OF THE TREASURY

Public Information Collection Requirements Submitted to OMB for Review

April 14, 1995.

The Department of The Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1980, Public Law 96–511. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Internal Revenue Service (IRS)

OMB Number: 1545–0044.

Form Number: IRS Form 973.

Type of Review: Extension.

Title: Corporation Claim for Deduction for Consent Dividends.

Description: Corporations file Form 973 to claim a deduction for dividends paid. If shareholders consent and IRS approves, the corporation may claim a deduction for dividends paid, which reduces the corporation's tax liability. IRS uses Form 973 to determine if shareholders have included the dividend in gross income.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 500.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—4 hr., 4 min.

Learning about the law or the form—24 min.

Preparing and sending the form to the IRS—29 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 2,475 hours

Clearance Officer: Garrick Shear, (202) 622–3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

OMB Reviewer: Milo Sunderhauf, (202) 395–7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

[FR Doc. 95–9779 Filed 4–19–95; 8:45 am]

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Special Request

In order to conduct the customer satisfaction survey described below in the early-May timeframe, the Department of Treasury is requesting Office of Management and Budget (OMB) review and approval of this information collection by April 25, 1995. To obtain a copy of this survey, please write to the IRS Clearance Officer at the address listed below.

Internal Revenue Service (IRS)

OMB Number: 1545–1349.

Form Number: None.

Type of Review: Revision.

Title: 1995 TAXLINK Customer Satisfaction Survey.

Description: The Small Business Affairs Office and the Submission Processing Division of the Internal Revenue Service are interested in collecting customer satisfaction data from taxpayers currently enrolled in TAXLINK or the electronic federal deposit system. Additionally, the North American Free Trade Agreement (NAFTA) included a requirement that the U.S. government collect a certain percentage of depository taxes electronically. Regulations mandating usage of Electronic Funds Transfer (EFT) were issued on July 1, 1994. This survey is scheduled for early May to allow for a full quarter of federal tax deposits to be made electronically.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 4,000.

Estimated Burden Hours Per Respondent:

Survey Notification Letter—2 minutes.

Interviews—10 minutes.

Survey—10 minutes.

Frequency of Response: Other.

Estimated Total Reporting Burden: 634 hours.

Clearance Officer: Garrick Shear, (202) 622–3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

OMB Reviewer: Milo Sunderhauf, (202) 395–7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

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Internal Revenue Service (IRS)

OMB Number: 1545–0026.

Form Number: IRS Form 926.

Type of Review: Extension.

Title: Return by a U.S. Transfer of Property to a Foreign Corporation, Foreign Estate, or Trust or Foreign Partnership.

Description: U.S. persons file Form 926 to report the transfer of property to a foreign entity and to report information required by section 6038B. The IRS uses Form 926 to determine if the excise tax is properly computed and if any of the exceptions from the excise tax apply.

Respondents: Business or other for-profit, Individuals or households.

Estimated Number of Respondents/Recordkeepers: 1,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—7 hr., 25 min.

Learning about the law or the form—2 hr., 59 min.

Preparing and sending the form to the IRS—3 hr., 14 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 13,620 hours.

OMB Number: 1545–0159.

Form Number: IRS Form 3520.
Type of Review: Extension.
Title: Creation of or Transfers to Certain Foreign Trusts.
Description: Form 3520 is filed by U.S. persons who create a foreign trust or transfer property to a foreign trust. IRS uses Form 3520 to establish the identity of the U.S. person and to determine if the transfer is subject to the excise tax.
Respondents: Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 500.
Estimated Burden Hours Per Respondent/Recordkeepers:
Recordkeeping—5 hr., 44 min.
Learning about the law or the form—35 min.
Preparing and sending the form to the IRS—43 min.
Frequency of Response: On occasion.
Estimated Total Reporting/Reporting Burden: 3,525 hours.
OMB Number: 1545–0196.
Form Number: IRS Form 5227.
Type of Review: Revision.
Title: Split-Interest Trust Information Return.
Description: The data reported is used to verify that the beneficiaries of a charitable remainder trust include the correct amounts in their tax returns, and that the split-interest trust is not subject to private foundation tax.
Respondents: Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 53,303.
Estimated Burden Hours Per Respondent/Recordkeepers:
Recordkeeping—46 hr., 38 min.
Learning about the law or the form—3 hr., 30 min.
Preparing the form—10 hr., 0 min.
Copying, assembling, and sending the form to the IRS—1 hr., 37 min.
Frequency of Response: Annually.
Estimated Total Reporting/Reporting Burden: 3,290,927 hours.
Clearance Officer: Garrick Shear, (202) 622–3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue NW., Washington, DC 20224
OMB Reviewer: Milo Sunderhauf, (202) 395–7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

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DEPARTMENT OF VETERANS AFFAIRS

Summary of Precedent Opinions of the General Counsel

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Department of Veterans Affairs (VA) is publishing a summary of legal interpretations issued by the Department's General Counsel involving veterans' benefits under laws administered by VA. These interpretations are considered precedential by VA and will be followed by VA officials and employees in future claim matters. These summaries are published to provide the public, and, in particular, veterans' benefit claimants and their representatives, with notice of VA's interpretation regarding the legal matter at issue.

FOR FURTHER INFORMATION CONTACT: Jane L. Lehman, Chief, Law Library, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 273–6558.

SUPPLEMENTARY INFORMATION: VA regulations at 38 CFR 2.6(e)(9) and 14.507 authorize the Department's General Counsel to issue written legal opinions having precedential effect in adjudications and appeals involving veterans' benefits under laws administered by VA. The General Counsel's interpretations on legal matters, contained in such opinions, are conclusive as to all VA officials and employees not only in the matter at issue but also in future adjudications and appeals, in the absence of a change in controlling statute or regulations or a superseding written legal opinion of the General Counsel.

VA publishes summaries of such opinions in order to provide the public with notice of those interpretations of the General Counsel which must be followed in future benefit matters and to assist veterans' benefit claimants and their representatives in the prosecution of benefit claims. The full text of such opinions, with personal identifiers deleted, may be obtained by contacting the VA official named above. As of January 1, 1995, General Counsel precedent opinions are cited as *VAPOGCPREC XX–XX* (Number and Year), *e.g., VAOPGCPREC 1–95.*

O.G.C. Precedent 23–94

Question Presented

You have indicated you wish to instruct VA Regional Offices to adjudicate those pending 1151 claims which can be allowed on the basis of the U.S. Supreme Court's precedential decision in *Brown* v. *Gardner,* No. 93–1128 (S. Ct., Dec. 12, 1994), and seek advice as to the proper criteria for so doing.

Held

Pending an opinion from the U.S. Attorney General on the meaning of a footnote in the U.S. Supreme Court's opinion in *Brown* v. *Gardner,* U.S. Sup. Ct. No. 93–1128 (Dec. 12, 1994), VA may, based on the Supreme Court's opinion, allow claims for benefits under 38 U.S.C. 1151 if: (1) an injury resulting from VA treatment caused additional disability or death and the injury is not a risk of which the veteran was informed before consent to undergo the treatment, or (2) indicated fault on the part of VA care-providers or the occurrence of an accident resulted in additional disability or death. No claim for benefits under 38 U.S.C. 1151 should be denied because no fault on the part of VA care-providers or the occurrence of an accident was shown.

Effective date: December 27, 1994.

VAOPGCPREC 1–95

Question Presented

a. Is the Department of Veterans Affairs Adjudication Procedure Manual M21–1, part IV, ¶ 20.46b., inconsistent with applicable law and regulation insofar as the manual directs that a surviving spouse's improved-pension award shall reflect the dependency of a child who is not in the surviving spouse's custody, but who receives a protected apportionment of the surviving spouse's pension under section 306 of Public Law No. 95–588?

b. If the manual provision is consistent with the law and regulations, must it be applied uniformly regardless of whether it is to the surviving spouse's advantage?

Held

a. The provision in VA Adjudication Procedure Manual M21–1, part IV, ¶ 20.46b., requiring payment of increased improved-pension to a surviving spouse when a veteran's child not in the spouse's custody receives a protected apportionment, is inconsistent with the provision of 38 U.S.C. 1541 (b) and (c) which authorize payment of the increased rate only when the veteran's child is in the surviving spouse's custody.

b. In view of the holding in paragraph a., above, the second question presented is moot.

Effective date: January 4, 1995.